

WV State Auditor - Local Government Services Division - Review Sheet

County:	KANAWHA				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Dave Fontalbert	General	General	Coal	Coal
Phone No:	304-357-0179	Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	-	-	-	-
301-01	Property Tax Current Year	34,785,646	34,785,646		-
301-02-05	Prior Year Taxes	1,855,000	1,855,000		-
301-06	Supplemental Taxes	250,000	250,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	50,000	50,000		-
301-10	Prior Years Fifth & Other Prior years	12,000	12,000		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	1,300,000	1,300,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	1,050,000	1,050,000		-
305	Coal Severance Tax	N/A	N/A	1,275,000	1,275,000
306	Gas & Oil Severance Tax	500,000	500,000		-
307	Horse & Dog Racing Tax	10,000	10,000		-
308	Wine & Liquor Tax	125,000	125,000		-
309	Hotel Occupancy Tax	600,000	600,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	1,500	1,500		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	50,000	50,000		-
319	Miscellaneous Permits	15,000	15,000		-
322	Federal Grants	150,000	150,000		-
323	State Grants	250,000	250,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	50,000	50,000		-
328	Magistrate Court Clerk	50,000	50,000		-
329	Sheriff's Service of Process	50,000	50,000		-
330	Sheriff's Earnings	20,000	20,000		-
331	County Clerk's Earnings	530,000	530,000		-
332	Circuit Clerk's Earnings	250,000	250,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	20,000	20,000		-

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336	Map Sales	200	200		-
337	Clerk Deed Fees	70,000	70,000		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	10,000	10,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	185,000	185,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	250,000	250,000	6,000	6,000
366	Miscellaneous Revenue	40,000	40,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	500,000	500,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	911,812	911,812		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	25,000	25,000		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	500,000	500,000	-	-
383	Parking	10,000	10,000		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	15,000	15,000		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	2,500	2,500		-

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394	General School Reimbursements	700,000	700,000		-
395	Magistrate Court Reimbursements	85,000	85,000		-
396	Worthless Check Reimbursements	20,000	20,000		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-

	Total Revenues	45,313,658	45,313,658	1,281,000	1,281,000
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General Government Expenditures

401	County Commission	3,674,069	3,674,069	-	-
402	County Clerk	1,957,688	1,957,688	-	-
403	Circuit Clerk	2,044,794	2,044,794	-	-
404	Sheriff-Treasurer	2,299,118	2,299,118	-	-
405	Prosecuting Attorney	3,677,020	3,677,020	-	-
406	Assessor	2,851,344	2,851,344	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	164,063	164,063	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	77,715	77,715	-	-
413	Elections-County Clerk	640,000	640,000	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	33,542	33,542	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	194,028	194,028	-	-
419	Personnel Office	-	-	-	-
420	Custodial	540,909	540,909	-	-
421	Civil Service	27,500	27,500	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	500,000	500,000	-	-
424	Courthouse	988,642	988,642	-	-
425	Other Buildings	2,570,767	2,570,767	-	-
426	Printing	-	-	-	-
427	Microfilm	141,500	141,500	-	-
428	Data Processing	344,085	344,085	-	-
429	Regional Development Authority	28,989	28,989	-	-
430	Community Development	945,053	945,053	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	125,000	125,000	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	6,750	6,750	519,781	519,781
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	188,284	188,284	-	-
443	State Grants	561,832	561,832	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	70,000	70,000	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	77,393	77,393	-	-
Total General Government Expenditures		24,730,085	24,730,085	519,781	519,781
Public Safety Expenditures					
700	Sheriff-Law Enforcement	8,790,448	8,790,448	-	-
701	Sheriff-Service of Process	584,196	584,196	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	4,200,000	4,200,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	374,419	374,419
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	219,974	219,974	-	-
712	Communication Center	-	-	-	-
713	Fire Department	448,000	448,000	386,800	386,800
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	212,173	212,173	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-

Total Public Safety Expenditures	14,454,791	14,454,791	761,219	761,219
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Health & Sanitation Expenditures

800	Local Health Department	200,000	200,000	-	-
801	Mental Health	134,649	134,649	-	-
802	Other Health Programs	40,000	40,000	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	6,000	6,000	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	1,096,000	1,096,000	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	1,476,649	1,476,649	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	1,225,000	1,225,000	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	171,740	171,740	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	600,000	600,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	2,655,393	2,655,393	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		4,652,133	4,652,133	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	-	-
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

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978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-

Total Capital Projects Expenditures	-	-	-	-
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SUMMARY

General Government Expenditures	24,730,085	24,730,085	519,781	519,781
Public Safety Expenditures	14,454,791	14,454,791	761,219	761,219
Health & Sanitation Expenditures	1,476,649	1,476,649	-	-
Culture & Recreation Expenditures	4,652,133	4,652,133	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-

GRAND TOTAL ALL EXPENDITURES	45,313,658	45,313,658	1,281,000	1,281,000
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TOTAL REVENUES	45,313,658	45,313,658	1,281,000	1,281,000
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GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	<u>500,000</u>
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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Expenditure

General Government	<u>500,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>500,000</u>

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List

Straight approval